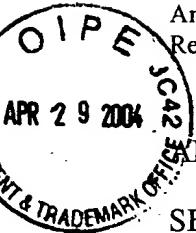


Application No.: 09/362266
Amendment dated: 04/26/2004
Reply to Office Action of: 02/25/2004



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: James K. Waller, Jr.)
SERIAL NO.: 09/362,266)
FILED: 07/28/1999)
FOR: MULTI-DIMENSIONAL)
PROCESSOR AND MULTI-)
DIMENSIONAL AUDIO)
PROCESSOR SYSTEM)

DOCKET NO.: 006397.9

ART UNIT: 2644

EXAMINING ATTORNEY: Mei, Xu

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Technology Center 2600

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Commissioner for Patents
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RESPONSE TO OFFICE ACTION DATED February 25, 2004

In response to the Official Action dated February 25, 2004, finally rejecting claims 2, 3, 6 and 7, please consider the following Remarks:

CERTIFICATE OF MAILING UNDER 37 CFR 1.8

I hereby certify that this document and any document referred to as being attached therein is being deposited with the U.S. Postal Service in an envelope as "First Class Mail" addressed to: Mail Stop AF, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450 on

4/26/04

Frank J. Catalano